

--- “Series of 1883” - **PLUG CADDY** - “Bonded Removal Permit Stamp” - 51 x 72 mm. design ---

e-mail from Chris Ryan (January 4th, 2007)

“The Bonded Removal Permit stamps were introduced in July 1883, following the discontinuation of the red, excise duty warehouse stamps that had previously been affixed to all packages placed in excise bond. Bonding postponed the excise payment until the time at which the goods were released from the warehouse for sale and consumption. Starting in July 1883, this payment was made by the purchase and affixing of excise duty stamps”.

“The initial supply of the permit stamps was lithographed by the Montreal firm of **G. E. Desbarats & Company**. In late-1884, this firm was absorbed by the **Canada Bank Note Engraving & Printing Company**, who continued to produce the stamps until the fiscal year 1886-87. Thereafter, these items were printed by the Ottawa firm of **Mortimer & Company**. The annual reports of Canada’s Auditor General record deliveries of permit stamps by Mortimer as late as the fiscal year 1919-20. In that year 995,000 of the cigar permit stamps were purchased by the Revenue Department. Starting with the fiscal year 1923-24 the reports do not provide sufficient detail to permit identification of the work done by Mortimer for the Department”.

“The function of the permit stamps was to seal what would otherwise be un-stamped packages being transferred in bond from one excise warehouse to another. These stamps were to be cancelled in the same manner as the excise duty stamps. Additional permit stamps were not required for subsequent transfers of already sealed packages. When the sealed packages were eventually released for consumption, excise duty stamps were to be affixed *over* the permit stamp. The permit stamps were not used on imported or exported products”.

“During the period of the permit stamp, removals in bond were allowed only for cigars in boxes of 25 or more, and for large packages of snuff, pressed and fine-cut chewing tobaccos with individual weights of five pounds and up. The bonded transfers occurred for one of two reasons:

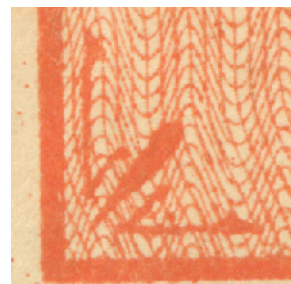
- a manufacturer could transfer stock between two of their own excise warehouses, likely in different municipalities.
- the owner of a licensed excise warehouse, who was not also a licensed manufacturer, could buy stocks on which the duty had not yet been paid, transfer the same in bond, and then pay the excise at a later date when the tobacco was released for sale and consumption.

“The removal permit stamps were deleted from excise regulations effective April 1st, 1939. Removals in bond were still allowed, but stamps were no longer required”.

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**Type I** - The triangular design, at each of the four corners, has a straight hook, and the 'Coat-of-Arms' is muddled.  
The unicorn on the right has a flattened nose, and the background wavy lines are more vertical.  
The lion's tail (to the left of the crown) appears bulky, and has a downturn at its end.

--- Type I - lithographed by "G.E. Desbarats & Company" - 1883-84 ---

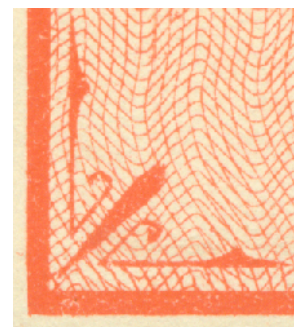


**RR-1** - Type I, PLUG CADDY, light red, *perforated 11 $\frac{3}{4}$* , with the faint blue **5 mm.** Roman control numbers lithographed by "George Desbarats & Company" - scanned at 300% scale

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--- Type II - lithographed by "Mortimer & Company" - 1887-1926 ---

**Type II** - The triangular design, at each of the four corners, has a barbed hook, while the 'Coat-of-Arms' is more precise.  
The unicorn on the right has a more pointed nose and the background wavy lines are less vertical.  
The lion's tail (to the left of the crown) appears thin, and has an upturn at its end.



**RR-9** - Type II, PLUG CADDY, light red, *perforated 11 $\frac{3}{4}$* , with **4 mm.** black Roman control numbers, lithographed by "Mortimer & Company" - scanned at 300% scale

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--- “Series of 1883” - EXCISE / Bonded Removal / PERMIT STAMP - 51 x 72 mm. design ---

--- PLUG “CADDY” with the background an outlined Gothic **V.R.** - Victoria Regina ---

--- Type I - lithographed in red ink by “G. E. Desbarats & Company”, on *unwatermarked* wove, in 1883-84 ---

The Lee Brandom catalogue should list the PLUG CADDY Bonded Removal Permit stamp as follows:

**RR-1** - PLUG CADDY, Type I, perforated 11¾, with 5 mm. blue Gothic control numbers

**RR-2** - PLUG CADDY, Type I, perforated 11¾, with 4 mm. blue Roman control numbers

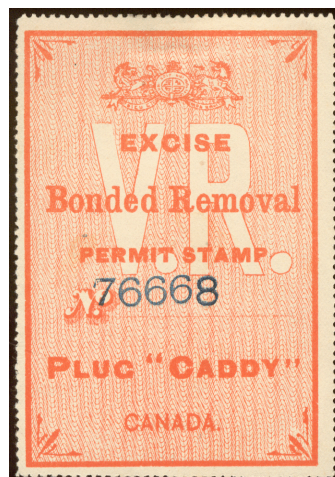
**RR-9** - PLUG CADDY, Type II, *coarse roulette*, with 4 mm. black Roman control numbers

**RR-10** - PLUG CADDY, Type II, perforated 11¾, with 6 mm. black Roman control numbers

**RR-11** - PLUG CADDY, Type II, perforated 11¾, with 4 mm. black Roman control numbers

**RR-12** - PLUG CADDY, Type II, perforated 14, with 4 mm. black Roman control numbers

--- **RR-1** - with 5 mm. blue Gothic controls - *perforated 11¾* - scanned at 75% scale ---

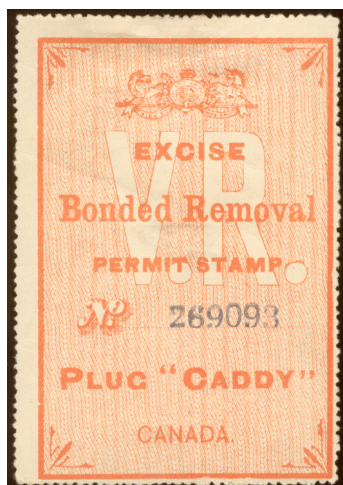


★ **RR-1** - Type I, PLUG CADDY, perf 11¾, on *unwatermarked* wove - with 5 mm. blue Gothic control **76668**

★ **RR-1** - Type I, PLUG CADDY, perf 11¾, on *unwatermarked* wove - with 5 mm. blue Gothic control **121646**,  
Cancelled **1.17 12 '83** by W. C. Macdonald Tobacco in December 1883

<b>007987</b>	RR-1	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>76655</b> ★	RR-1	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>76659</b>	RR-1	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>76668</b> ★	RR-1	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>121646</b> ★	12/83 RR-1	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove, cancelled <b>1.17 12 '83</b>

--- RR-2 - Type I - with 4 mm. blue Roman controls - *perforated 11¾* - scanned at 75% scale ---



★RR-2 - Type I, PLUG CADDY, perf 11¾, on *unwatermarked* wove, with 4 mm. blue Roman control **222301**, faintly cancelled **1.17 7 '84** by W. C. Macdonald Tobacco in October 1884

★RR-2 - Type I, PLUG CADDY, perf 11¾, on *unwatermarked* wove, with 4 mm. blue Roman control **269093**

<b>222301</b> ★	10/84	RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove, Stamped <b>1.17 7 '84</b>
<b>269087</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>269093</b> ★		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714002</b> ★		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714005</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714011</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714012</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714015</b> ★		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>714020</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>752504</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove
<b>768861</b>		RR-2	Type I, Plug Caddy, perforated 11¾, on unwatermarked wove

This latter batch of Type I stamps seem to be remainders

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--- RR-10 - Type II - with 6 mm. *blue* Roman controls - *perforated 11¼* ---



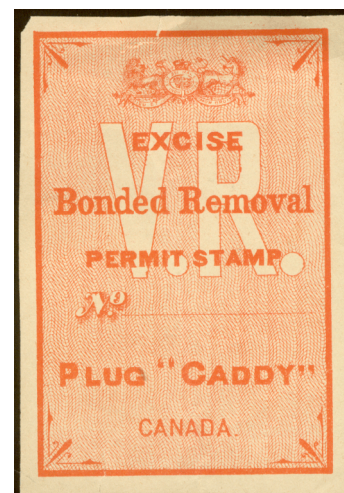
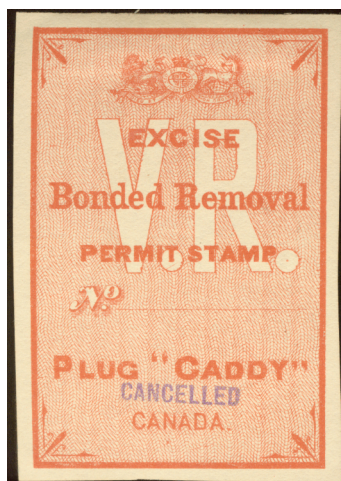
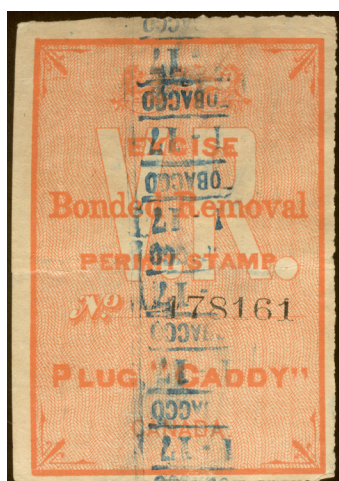
★RR-10 - Type II, PLUG CADDY, perf 11¼, on *unwatermarked* wove - with 6 mm. blue Roman control number **157759**,  
The 22 pound 1883 coupon stamp was found on top of the “Bonded Removal Permit Stamp”

**157759** ★

RR-2a

Type II, PLUG CADDY, perforated 11¼, on *unwatermarked* wove,  
rollered **TOBACCO / 1.17**

--- RR-9 - Type II - with 4 mm. *black* Roman controls - *coarse roulette* - scanned at 75% scale ---



★RR-9 - Type II, PLUG CADDY, *coarse roulette*, on *unwatermarked* wove - with 4 mm. *black* Roman control **178161**,  
roller cancelled **TOBACCO / 1.17** by W. C. Macdonald Tobacco, Montreal

★Type II, *imperforate*, without control numbers, on *unwatermarked* wove

★Type II, *imperforate*, without control numbers, on *unwatermarked* wove,  
stamped **CANCELLED** in 3 mm. Gothic letters - suspect

**178161** ★

RR-9

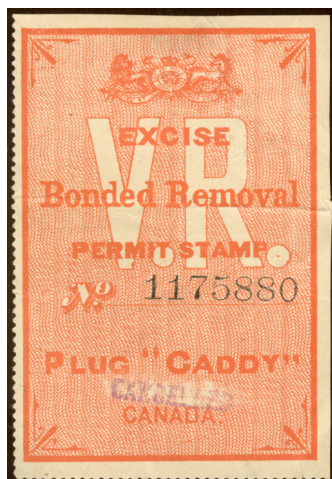
Type II, PLUG CADDY, coarse roulette, on *unwatermarked* wove paper,  
rollered **TOBACCO / 1.17**

**227213**

RR-9

Type II, PLUG CADDY, coarse roulette, on *unwatermarked* wove paper,  
rollered **TOBACCO / 1.17**





★RR-11 CP - Type II, PLUG CADDY, perf 11¾, on *unwatermarked* wove - with 4 mm. *black* Roman control **1175880**,  
Stamped **CANCELLED** in 3 mm. Gothic letters - suspect

<b>198601</b>	RR-11	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper
<b>269086</b>	RR-11	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper
<b>274147</b>	11/84 RR-11	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper, stamped <b>1.17 / 10 '84</b>
<b>1175866</b>	RR-11	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper
<b>1175880 ★</b>	RR-11 CP	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper, stamped <b>CANCELLED</b> in 3 mm. Gothic letters – a suspect CP
<b>1175925</b>	RR-11	Type II, Plug Caddy, perf 11¾, on unwatermarked wove paper

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In MS Word 2007 for Windows 7,  
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October 24th 2013, JBH